



TAX RATE CHANGES

KING COUNTY SALES AND USE TAX INCREASE

Effect on Hotels and Motels

Effective April 1, 2001, all King County locations will increase the local sales and use tax by an additional two-tenths of one percent (.002). This increase was approved by public vote during the November 2000 election for transportation.

The increase will apply to lodging charges for hotels/motels with less than 60 lodging units. However, the tax increase will not apply to lodging charges that are subject to the Convention and Trade Center tax, that is, **lodging charges** of hotels/motels with **60 or more units**.

The tax increase applies to all hotels/motels charges for non-lodging retail sales, such as, telephone charges, meals, room service, etc. (The tax increase is in addition to the King County Food and Beverage tax that applies to food service charges in King County.)

The tax increase also applies to use tax due on items consumed in providing lodging, such as, consumable supplies, shampoos, soaps, guest toiletry items, cleaning supplies, bed and bath linens, furniture, computer equipment and computer software, laundry equipment, or exercise equipment

This increase in sales tax creates two rates for hotel/motels in King County and the need for another location code to report lodging. Use the codes below to report lodging for businesses that have 60 or more units:

Location	Location Code Lodging Number	Sales and/or Use Tax Rate	State Sales Tax Rate	Regional Transit Authority (RTA) Tax Rate	Total Tax Rate
Unincorporated Areas *	5000	.017	.065	.004	.086
Algona	5001	.017	.065	.004	.086
Auburn/King	5002	.017	.065	.004	.086
Beaux Arts Village	5003	.017	.065	.004	.086
Bellevue	5004	.017	.065	.004	.086
Black Diamond	5005	.017	.065		.082
Bothell/King	5006	.017	.065	.004	.086
Burien	5034	.017	.065	.004	.086
Carnation	5007	.017	.065		.082
Clyde Hill	5008	.017	.065	.004	.086
Covington	5012	.017	.065		.082
Des Moines	5009	.017	.065	.004	.086
Duvall	5010	.017	.065		.082
Enumclaw	5011	.017	.065		.082
Federal Way	5032	.017	.065	.004	.086
Hunts Point	5013	.017	.065	.004	.086
Issaquah *	5014	.017	.065	.004	.086
Kenmore	5038	.017	.065	.004	.086
Kent	5015	.017	.065	.004	.086
Kirkland	5016	.017	.065	.004	.086
Lake Forest Park	5017	.017	.065	.004	.086
Maple Valley	5020	.017	.065		.082
Medina	5018	.017	.065	.004	.086
Mercer Island	5019	.017	.065	.004	.086
Milton/King	5031	.017	.065	.004	.086
Newcastle	5036	.017	.065	.004	.086
Normandy Park	5021	.017	.065	.004	.086
North Bend	5022	.017	.065		.082

Chart continued. . .

Location	Location Code Lodging Number	Sales and/or Use Tax Rate	State Sales Tax Rate	Regional Transit Authority (RTA) Tax Rate	Total Tax Rate
Pacific/King	5023	.017	.065	.004	.086
Redmond *	5024	.017	.065	.004	.086
Renton *	5025	.017	.065	.004	.086
Sammamish *	5039	.017	.065	.004	.086
Sea-Tac	5033	.017	.065	.004	.086
Seattle	5026	.017	.065	.004	.086
Shoreline	5037	.017	.065	.004	.086
Skykomish	5027	.017	.065		.082
Snoqualmie	5028	.017	.065		.082
Tukwila	5029	.017	.065	.004	.086
Woodinville	5035	.017	.065	.004	.086
Yarrow Point	5030	.017	.065	.004	.086

Note: Above rates do not include Special Hotel/Motel Tax or Convention & Trade Center Tax

* These locations have areas that are both inside and outside RTA boundaries. Please refer to the department's *GIS*, or call our toll free number if you have questions about properly reporting in these areas.

HOW TO REPORT:

Hotel/Motel businesses, with 60 or more units, need to use the above location codes to report their lodging retail sales on the Combined Excise Tax Return. Reporting sales, other than lodging, would still be done using the normal location codes for King County. **The reporting on the remainder of the return does not change.** Below is an example of how to report retail sales tax on the CETR. The reporting of the convention and trade center tax would be done the same using the original location codes.

III LOCAL CITY AND/OR COUNTY SALES AND USE TAX						
Local Sales Tax (Enter applicable rate of tax)				Code 45		
Total Taxable Amount must be the same as line 16, column 3, Taxable Amount						
Line No.	Location Code	Taxable Amount		Local Rate	Tax Due City or Co.	
18	1726	5,000	00	.019	95	00
19	5026	10,000	00	.017	170	00
20						
21	Represents only				New sales tax applies.	
22	lodging sales.					
TOTAL TAXABLE		15,000	00	TOTAL	265	00

You may also refer to the department's *Geographic Information System (GIS)* located on our web site at <http://www.dor.wa.gov>. to assist you in determining the proper reporting of local sales tax.

If you need additional Sales Tax Collection Schedules, please call the Department of Revenue at (800) 647-7706.

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